

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

(Section 63.1 of the Revenue and Taxation Code)

California law provides, **with certain limitations**, that a “change in ownership” does not include the purchase or transfer of:

- The principal residence from grandparents to grandchildren, and/or
- The remainder of the first \$1,000,000 of other real property between parents and children.

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required.

Please Note:

- This exclusion only applies to transfers that occur on or after March 27, 1996.
- In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that “all of the parents” of the grandchild must be deceased.
- The real property must be transferred from grandparents to their grandchildren.
- Failure to complete and return this form may result in this property being reassessed.

A. PROPERTY



| | |
|--|--------------------------------|
| ASSESSOR'S PARCEL NUMBER | PROPERTY ADDRESS |
| DATE OF PURCHASE OR TRANSFER | RECORDER'S DOCUMENT NUMBER |
| DATE OF DEATH OF GRANDPARENT (if applicable) | PROBATE NUMBER (if applicable) |

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

- Print full name(s) of transferor(s) _____
- Was this property the principal residence of the transferor? ☐ Yes ☐ No
If **yes**, please check which one of the following exemptions was granted on this property in your name:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
- Was only a partial interest in the property transferred? ☐ Yes ☐ No
- Did you own this property as a joint tenant? ☐ Yes ☐ No
- If the transfer was through the medium of a trust, you must attach a copy of the trust.
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

| | |
|--|-----------------------------------|
| SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE | DATE |
|  | |
| SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE | DATE |
|  | |
| MAILING ADDRESS | DAYTIME PHONE NUMBER () |

(Please complete applicable information on reverse side.)

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____

Family relationship(s) to transferor(s) _____

If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendent of grandparent (son or daughter) _____

Date of death of direct descendent _____

(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)

Social security number of direct descendent: _____ - _____ - _____

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit. This claim is not subject to public inspection.

a. Was deceased parent married or in a registered domestic partnership (registered means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No

b. Is the spouse or registered domestic partner of the deceased parent a (check one):

☐ Parent of the grandchild (go to question c).☐ Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased) (go to question 3).c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ NoIf **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ (Please provide marriage or partnership certificate.)If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (Please provide death certificate.)3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.) ☐ Yes ☐ No

If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) ☐ Yes ☐ No

If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE

DATE

MAILING ADDRESS

DAYTIME PHONE NUMBER

()

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)

| NAME | RELATIONSHIP |
|------|--------------|
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